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**VIA FEDERAL EXPRESS
AND ELECTRONIC FILING**

Mr. Steven King
Executive Secretary and Director
Washington Utilities & Transportation Commission
1300 S. Evergreen Pk. Dr. S.W.
P. O. Box 47250
Olympia, WA 98504-7250

Re: WUTC v. Avista Corporation
Dockets UE-160228 and UG-160229

Dear Mr. King:

Attached please find the original plus 6 copies of Northwest Industrial Gas Users' Post-Hearing Brief in the above-referenced docket. Thank you.

Very truly yours,



Tommy A. Brooks

TAB:sk

cc: ALJ Dennis J. Moss (via e-mail – dmoss@utc.wa.gov)
ALJ Rayne Pearson (via e-mail – rpearson@utc.wa.gov)